



**1 APRIL 2003**

***Budget***

**FINANCIAL MANAGEMENT BOARD**

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This instruction implements AFD 65-6, *Budget*. It establishes the 939th Air Refueling Wing Financial Management Board (FMB) and Financial Working Group (FWG), defining their functions and responsibilities.

**SUMMARY OF REVISIONS**

This revision changes unit designation from 939th Rescue Wing to 939th Air Refueling Wing. **Paragraph 5.1.** adds the requirement for FMB minutes be sent to HQ 4AF/FM. A bar (|) indicates a revision from the previous edition.

**1. General Information.** The proper and effective management of wing funds is of paramount importance. Maximum utilization of financial resources available to the wing must be realized to ensure mission accomplishment. This board and its working group are established to assist the wing commander in the effective application of financial management responsibilities.

**2. Structure.** FMB and FWG membership will be as indicated below. Both the FMB and FWG may invite other interested parties as necessary to provide technical information as required. FMB members may appoint another individual to act in their behalf during temporary absence of the appointed member.

**2.1. FMB:**

- 2.1.1. 939 ARW Commander (Chairperson).
- 2.1.2. 939 ARW Vice Commander.
- 2.1.3. 939 OG Commander.
- 2.1.4. 939 MXG Commander.
- 2.1.5. 939 MSG Commander (or designated representative).

- 2.1.6. 939 MDS Commander (or designated representative)
- 2.1.7. 939 ARW Senior Recruiter.
- 2.1.8. 939 ARW Chief of Plans.
- 2.1.9. 939 ARW Comptroller/Financial Manager.
- 2.1.10. 939 ARW Financial Analysis Officer (Non-voting member/recorder for operation/maintenance and reserve personnel appropriation (RPA)).

2.2. FWG: O&M:

- 2.2.1. Financial Analysis Officer (Chairperson).
- 2.2.2. Plans Officers (LGRR & OG).
- 2.2.3. Chief, Military Personnel.
- 2.2.4. . Chief, Civilian Personnel.
- 2.2.5. Chief, Information Systems.
- 2.2.6. Chief, Services.
- 2.2.7. Senior Recruiter.
- 2.2.8. Facilities Engineer.
- 2.2.9. Unit Resource Advisors.

2.3. FWG: RPA:

- 2.3.1. Financial Analysis Officer (Chairperson).
- 2.3.2. RPA Analyst.
- 2.3.3. Unit Resource Advisors.

### 3. Duties and Responsibilities:

3.1. The FMB reviews and approves or disapproves recommendations made by the financial working group to make sure financial programs are valid, that they represent a balanced program and that all known or anticipated program requirements have been considered. The FMB must review, revise as necessary, and approve all appropriated fund operating budgets and financial plans, ensuring that:

- 3.1.1. Estimates are based on the latest program plans and mission requirements.
- 3.1.2. Estimates are developed in accordance with directives and policies of HQ AFRC.
- 3.1.3. Subsequent year expense estimates are realistic and based on the latest available data.
- 3.1.4. Estimates for increases or decreases are compared to the current level of approved funding and to prior year expenses. Variances should be fully explained in terms of cost factors and pro-gram changes.

3.2. Review and execute the approved wing O&M and RPA budget at least quarterly to include:

- 3.2.1. Review current status of funds.
- 3.2.2. Update target authority and expenses.

3.2.3. Identify excess funds for use within the wing or to be returned to HQ AFRC.

3.3. The FWG will develop budget estimates, monitor budget execution, and identify unfunded requirements (UFRs) or excess funding. Recommendations are submitted to the FMB for approval.

**4. Meeting Interval.** Meetings will be conducted on a quarterly basis or more frequently if required. Time and place of each meeting will be announced by the financial management office.

**5. Minutes of Meeting:**

5.1. FMB. Minutes will be prepared by the recorder and signed by the comptroller/financial manager and approved/disapproved by the chairperson. Minutes will contain the current status of funds when applicable and all exhibits presented at the meeting. The original will be filed in the financial analysis office and each member of the FMB/FWG will receive a copy, and a copy will be provided to HQ 10AF/FM or HQ 4AF/FM accordingly and HQ AFRC/FMAP.

5.2. FWG. A memorandum for record will be prepared by the chairperson and filed in the financial analysis office.

**6. Resource Management System (RMS) Training.** RMS training with regard to budgetary policy, procedures, and instructions on budget preparation may be provided during the meetings. Initial, refresher and specialized training of FMB/FWG members will be agreed upon by the trainee and the Financial Analysis Officer. Training of cost center managers is a responsibility of the unit resource advisor. Assistance may be obtained from the financial analysis officer.

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